

Exhibit Z

U.S. Department of Homeland Security
U.S. Customs and Border Protection
One Penn Plaza, 10th Floor
New York, NY 10119



U.S. Customs and
Border Protection

JAN 12 2011

N140316

CLA-2-20:OT:RR:NC:2:228

CATEGORY: Classification

TARIFF NO.: 2005.51.4040

Mr. Ernesto Jocson
Richard G. Fleischer, CHB
132 West 132nd Street
Los Angeles, CA 90061

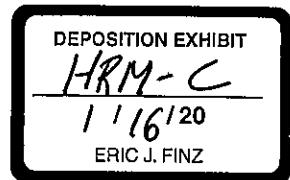
RE: The tariff classification of canned beans from Colombia

Dear Mr. Jocson:

In your letter dated December 7, 2010, on behalf of Cordialsa USA, Inc., you requested a tariff classification ruling.

Technical information and samples of Zenu brand "Frijoles antioqueños con tocino" (beans with bacon) were submitted with your letter. Additional information was received by this office on December 29, 2010. The samples were opened, examined and disposed of. The product is said to be composed of cargamanto (cranberry) beans, carrots and bacon (less than 20 percent), in a liquid medium of water, salt, corn starch and onion powder, put up for retail sale in pull-top metal cans containing 380 grams (13.4 oz) or 580 grams (20.4 oz), net weight, 24 or 48 units per box. An examination of the samples found beans and bacon in a brown sauce. Carrots were not detected in the samples.

The applicable subheading for this product will be 2005.51.4040, Harmonized Tariff Schedule of the United States (HTSUS), which provides for other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 2006...beans (Vigna spp., Phaseolus spp.)...beans, shelled...other...other. The rate of duty will be 2.1 cents per kilogram on the entire contents of the container.



Duty rates are provided for your convenience and are subject to change. The text of the most recent HTSUS and the accompanying duty rates are provided on World Wide Web at <http://www.usitc.gov/tata/hts/>.

Articles classifiable under subheading 2005.51.4040, HTSUS, which are products of Colombia may be entitled to duty free treatment under the Generalized System of Preferences (GSP) or the Andean Trade Preference Act (APTA) upon compliance with all applicable regulations. The GSP is subject to modification and periodic suspension, which may affect the status of your transaction at the time of entry for consumption or withdrawal from warehouse. To obtain current information on GSP, check our Web site at www.cbp.gov and search for the term "GSP".

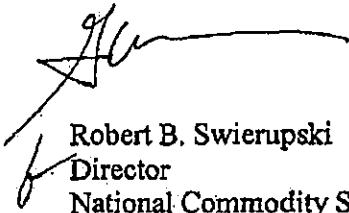
This merchandise is subject to The Public Health Security and Bioterrorism Preparedness and Response Act of 2002 (The Bioterrorism Act), which is regulated by the Food and Drug Administration (FDA). Information on the Bioterrorism Act can be obtained by calling FDA at 301-575-0156, or at the Web site www.fda.gov/oc/bioterrorism/bioact.html.

Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304), provides, in general, that all articles of foreign origin imported into the United States must be legibly, conspicuously, and permanently marked to indicate the English name of the country of origin to an ultimate purchaser in the United States. The implementing regulations to 19 U.S.C. 1304 are set forth in Part 134, Customs Regulations (CFR Part 134). The samples you submitted do not appear to be properly marked with the country of origin. You may wish to discuss the matter of country of origin marking with the Customs import specialist at the proposed port of entry.

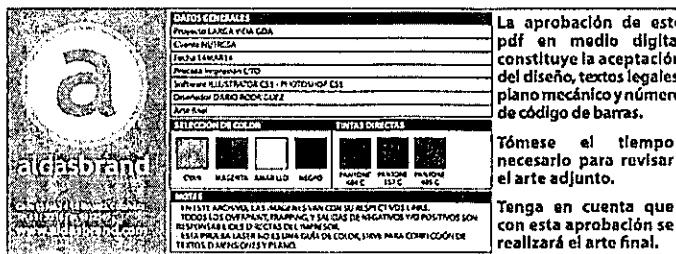
This ruling is being issued under the provisions of Part 177 of the Customs Regulations (19 C.F.R. 177).

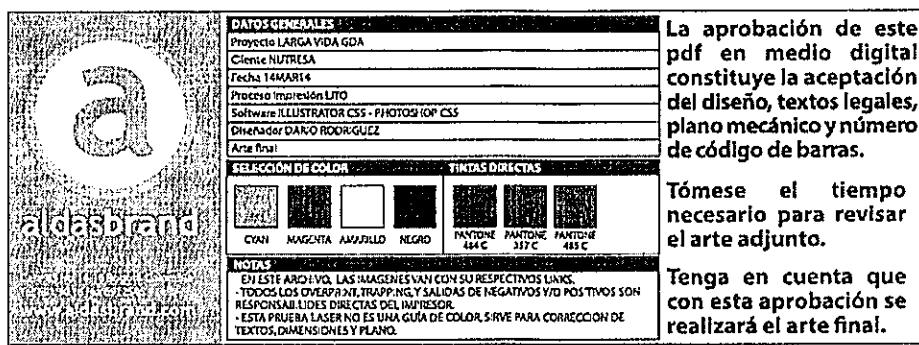
A copy of the ruling or the control number indicated above should be provided with the entry documents filed at the time this merchandise is imported. If you have any questions regarding the ruling, contact National Import Specialist Stanley Hopard at (646) 733-3029.

Sincerely,



Robert B. Swierupski
Director
National Commodity Specialist Division





Confidential

IAZ_DNJ0003609